

Role Of The Registry Of Motor Vehicles In Administration Of The Motor Vehicle Excise

Electronic Valuation

The Registry of Motor Vehicles annually calculates the value of all registered motor vehicles for the purpose of excise assessment. For most motor vehicles, the calculations are performed electronically using valuation tapes. For automobiles and light trucks, the valuation tape is created by the National Automobile Dealers Used Car Guide Co. (NADA.); for heavy trucks and school buses, the tape is created by Maclean Hunter Market Reports, Inc., publisher of the *Truck Blue Book*; and for motorcycles, the tape is created by Hap Jones, publisher of the *Motorcycle Blue Book*. In each case, it is the vehicle's identification number (VIN) which drives the electronic valuation process.

Non-Electronic Valuation: Trailers, Fixed Equipment

While most vehicles are valued electronically, valuation programs are not available for all motor vehicles or motor vehicle components. For example, various equipment commonly mounted on the cab chassis, such as cement mixers or pumpers, garbage compactors, home delivery oil trucks, well drillers, etc., cannot be valued electronically. Also, tapes do not exist which value the myriad varieties of trailers on the market. For these kinds of items, as well as for those motor vehicles which cannot be valued using the available tapes, the Registry of Motor Vehicles annually ascertains valuations (default valuations) and mails notice of these valuations to all board of assessors in the fall of every year.

Assessors possess authority to abate a Registry default value in any case in which they believe it is excessive.

Assessors may also obtain the manufacturer's list price of any particular motor vehicle by either (a) calling an automobile dealer who regularly sells that brand of vehicle, (b) requesting the vehicle's registrant to provide the window pricing sticker of the car when new or (c) calling the manufacturer's customer service number.

Preparation Of Bills Or Billing Information

In addition to calculating the value of all motor vehicles registered in the Commonwealth, the Registry, at each municipality's option, either (a) prepares actual excise bills for the city or town or (b) enters billing information on a computer tape for the use of the city or town to produce its own bills. Any community which chooses to receive actual bills is assessed a Cherry Sheet charge of \$.15 per bill for this service.

Obtaining Authorization To Print Bills

Any city or town which wishes to print its own bills must submit to the Registry a Notice of Intent to Print Motor Vehicle Excise Bills. The format for making this request is set out annually in the IGR on the requirements for motor vehicle excise bills for that year. No assessment is made to those communities that receive billing information on a computer tape.

Distribution Of Bills Or Billing Information

Because of the volume and variety of types of vehicles, the Registry is unable to provide bills or billing information for all vehicles at the same time. Rather, bills and billing tapes are prepared and distributed in batches subsequent to January 1. The first batch, usually mailed out in early January of each year, is comprised of passenger motor vehicles which were registered as of the preceding January 1. Vehicles registered after January 1 are

contained in a later batch or batches. Another batch is comprised of trucks; still another, of motorcycles.